IN THE DRAWINGS:

Drawing sheet 4/11 (FIG. 4) has been amended to indicate that it is a prior art figure and to include the designation "Replacement Sheet" in its header. Attached hereto is such Replacement Sheet 4/11.

REMARKS

The Office Action objected to FIG. 4, FIG. 3, and FIG. 10. Amendments are made herein to FIG. 4 and attached hereto is replacement sheet for FIG. 4. Amendments are made herein to the Specification to address the objections made to FIGs. 3 and 10. The Office Action objected to the Specification. Corrections are made herein to address the objections.

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The Office Action provisionally rejected claims 1, 14, 15, and 21 under a judicially created double patenting rejection over claims 1, 5, 16, and 20 of copending application No. 10/791,945. Enclosed herewith is a terminal disclaimer and requisite terminal disclaimer fee to overcome this rejection.

The Office Action rejected claims 1-2, 7-16, 18-22, and 24-25 under 35 U.S.C. 103(a) as being unpatentable over Pukkila (US 20010017904 A1) in view of Parolari (US 20040081248 A1). The Office Action rejected claims 3-6, 17 and 23 under 35 U.S.C. 103(a) as being unpatentable over Pukkila (US 20010017904 A1) in view of Parolari (US 20040081248 A1) and further in view of Ramesh (U.S. Patent No. 6,909,758 B2). Claims 20-25 are cancelled herein.

Amendments have been made herein to independent claims 1 and 14 to add additional limitations relating to how a system operates to perform Incremental Redundancy (IR) operations. According to the amended claims, one or more processing devices cooperate with an IR processing module to perform the IR operations. The manner in which the one or more processing devices performs Physical (PHY) layer operations and Media Access Control (MAC) layer operations and that offloads IR operations to an IR processing function is more specifically addressed by these amendments. The cited prior art fails to suggest, disclose, or teach the elements of amended independent claims 1 and 14 and claims 2-13 and 15-19 that depend there

from. All claims are now allowable and a notice of allowance is courteously solicited. Please direct any questions or comments to the undersigned attorney at the address indicated.

Respectfully submitted,

Date: February 6, 2007

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